



DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

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February 10, 2010

Vivian Peng
Ruuhwa Dann and Associates dba Cal Micro
1541 West Brooks Street
Ontario, CA 91762

RE: FINAL AUDIT REPORT –RUUHWDA DANN AND ASSOCIATES DBA CAL MICRO
CEWID 106247

Dear Ms. Peng:

Enclosed is the final report on the audit of Ruuhwa Dann and Associates dba Cal Micro, regarding the Covered Electronic Waste Recovery and Recycling Program. The audit was planned and performed to determine conformance with the regulations resulting from the Electronic Waste Recycling Act of 2003. The period of review for this audit was January 1, 2008 through December 31, 2008.

No discrepancies were noted during this audit and the enclosed final report is provided for Ruuhwa Dann and Associates dba Cal Micro's information.

Please contact Brandon Smith, Staff Services Management Auditor, at (916) 324-6850 or brandon.smith@calrecycle.ca.gov with any questions regarding this report.

Sincerely,

A handwritten signature in black ink, appearing to read "Susan R. Villa", with a long horizontal flourish extending to the right.

Susan R. Villa, Branch Manager
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Jeff Hunts, Manager, E-Waste Branch, CalRecycle
Brandon Smith, Auditor, Audits and Evaluations Unit, CalRecycle
CalRecycle Audits and Evaluations Unit File



AN ELECTRONIC WASTE AUDIT

Ruuhwa Dann and Associates dba Cal Micro

Electronic Waste Recovery and Recycling Account

Final Audit Report

Recycler Payment Claim: Claim 1274

**For the Period January 1, 2008
through December 31, 2008**

**Prepared By:
Department of Resources Recycling and Recovery
Audits and Evaluations Unit**

February 2010

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FINAL AUDIT REPORT

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Audit Report
Ruuhwa Dann and Associates dba Cal Micro (CEWID 106247)
Covered Electronic Waste Recovery and Recycling Program

Audit Start Date: January 20, 2010

Physical Address: 1541 West Brooks Street
Ontario, CA 91762

Contact Person: Vivian Peng

Phone Number: (909) 467-4800

E-Mail Address: Vivian@calmicros.com

Auditor: Brandon Smith

SUMMARY

The Department of Resources Recycling and Recovery (CalRecycle) processed and paid a claim, in the amount of \$121,586.40, submitted by Ruuhwa Dann and Associates dba Cal Micro; an electronic waste recycler. The payments issued by CalRecycle are funded by the Electronic Waste Recovery and Recycling Account.

Audits and Evaluations Unit auditor, Brandon Smith, reviewed records related to the appropriateness of expenditures of Electronic Waste Recovery and Recycling Account, for the period of January 1, 2008 through December 31, 2008.

BACKGROUND

Ruuhwa Dann and Associates, Inc. dba Cal Micro (CMR), an approved recycler for the Electronic Waste Recovery and Recycling Program, has participated in covered electronic waste (CEW) recovery and recycling since May 25, 2005. CMR began as an approved collector and expanded to an approved recycler on June 14, 2006.

CMR business operations and records are located at 1541 West Brooks Street, in Ontario, California. However, CMR was located at 461 South Dupont Avenue, in Ontario during the period of the audit. CMR accepts and recycles all types of electronics. CMR provides four (4) opportunities for the community to recycle their electronic items through collection events, drop off, business pick-up, and residential pick-up.

CMR's client base consists primarily of residents, schools and school districts, commercial business, and local governments. The Net Cost Report of CMR states 60% CEW recovery from residents and individuals, 20% from institutional, 10% from commercial business, and 10% from local governments.

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit was conducted to determine whether Ruuhwa Dann and Associates dba Cal Micro complied with CEW reporting, recordkeeping, and payment requirements, as specified by the California Public Resources Code Section 42460, et seq., and the California Code of Regulations (CCR), Title 14, Chapter 8.2.

The audit scope included, but was not limited to, an evaluation of the integrity of electronic waste recycling claims submitted to CalRecycle for payment, and an assessment of operational and regulatory compliance by the recycler.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit was planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding(s), if any, and conclusion based on the audit objective.

CONCLUSION

Ruuhwa Dann and Associates dba Cal Micro was in compliance with the Electronic Waste Recycling Act of 2003 for the audit period of January 1, 2008 through December 31, 2008.

RESTRICTED USE

This report is intended for the information and use of CalRecycle and Ruuhwa Dann and Associates dba Cal Micro management. However, this report is a matter of public record and distribution is not limited.